

EXHIBIT 12

Ethan B. Gerber, Esq.



Honorable William H. Pauley III
United States District Judge
United States Courthouse
500 Pearl St.
New York, NY 10007-1312

Re: Michael Cohen v. United States of America, et al.
Docket Number 18, Criminal #: 602

I am an attorney admitted in 1989 to the courts of New York and later to the United States District Courts, Southern and Eastern Districts of New York. I have served as President of the Brooklyn Bar Association and continue to be an active member of many professional organizations and committees including the Independent Judicial Qualification Committee of the Appellate Division, Second Department, and the Grievance Committee of the Brooklyn Bar Association. I am an equity partner in Abrams Fensterman, LLC, one of the 100 largest law firms in New York State, where I am the director of the transportation practice department. Since 1998, I have focused my attention on the for-hire transportation industries and have become a prominent attorney for yellow cab and black car fleets.

I first became acquainted with Michael Cohen approximately 18 years ago. My first contact with him was as an adversary where he was representing a Taxi Fleet with interests adverse to my client, a competitor. Mr. Cohen lived up to his reputation as a tenacious advocate but was always respectful, and in my experience, honest and forthright.

Over the years we had many interactions and grew to know each other quite well. While Michael was always passionate and committed to his clients and his positions, I was never given any reason to question his integrity or his ethics.

I also came to know that Michael and I shared a commitment to family: He is a strong friend and loyal partner to his wife Laura, a caring and loving father to his two children, and a devoted son and brother.

I do not and have never had ties to the Trump Organization or to the Trump Administration -- I cannot comment on Mr. Cohen's involvement or his dealings with Donald Trump as an entrepreneur, a candidate or as President of the United States. Nor have I had access to any of the documents submitted by the United States in the case against Mr. Cohen. As to his involvement in the Trump Organization, to those who knew Michael outside of his current fame or notoriety, the assumption is that if he erred in his representation it is because he was overly loyal and zealous on behalf of his client. As a member of a Grievance Committee I have seen many attorneys succumb to the wishes of a particularly persuasive client. Mr. Cohen had a client whose extraordinary power of persuasion got him elected to the highest office in the land.

I believe Mr. Cohen has taken responsibility for his actions, is sincere in his efforts to rectify his wrongs and is willing and able to help his Country in any way he can.

Sincerely,



Ethan B. Gerber, Esq.